CHAPTER 86

(Senate Bill 774)

AN ACT concerning

Sales and Use Tax - Exemption - Prisoner of War and Missing in Action Flags

FOR the purpose of providing that the sales and use tax does not apply to the sale of certain prisoner of war or missing in action flags.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-205

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

11 - 205.

The sales and use tax does not apply to a sale of:

- (1) a Maryland State flag; [or]
- (2) a United States flag; OR
- (3) A PRISONER OF WAR FLAG OR MISSING IN ACTION FLAG HONORING AND REMEMBERING MILITARY PERSONNEL WHO HAVE SERVED IN THE ARMED FORCES OF THE UNITED STATES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000.

Approved April 25, 2000.

CHAPTER 87

(Senate Bill 828)

AN ACT concerning

Baltimore City - Alcoholic Beverages - Caterer Privilege

FOR the purpose of authorizing the Baltimore City Board of License Commissioners to add a certain caterer privilege to certain alcoholic beverages licenses; authorizing a licensee who holds a caterer privilege to contract to provide certain services; establishing the hours that a licensee may exercise a caterer